

City of Upland



Financial Update
December 31, 2019
Fiscal Year 2019-2020

2019-2020 SUMMARY OF CHANGES IN GENERAL FUND BALANCE

Fund Balance at 07/01/18*		\$ 14,171,409
*Fiscal 2017-2018 Audited Balance - Fiscal 2018-2019 audit in progress		
Revenues	\$ 16,831,970	
Expenditures	<u>(17,916,231)</u>	
YTD Revenues over (under) expenditures		(1,084,261)
Fund Balance Designations		(8,666,285)
Estimated Fund Balance at 12/31/19		<u>\$ 4,420,864</u>

City of Upland
General Fund Major Revenue Trends
For the Month Ended December 31, 2019

Major Revenue Accounts	Fiscal Year Actuals 2017-18	Fiscal Year Actuals 2018-19	Budget 2019-20	Year-to-Date 2019-20	Realized
TRANSFERS IN	\$-	\$724,123	\$-	\$-	0.0%
PROPERTY TAX	14,826,546	17,447,616	16,914,910	5,249,456	31.0%
OTHER TAXES					
SALES & USE TAX	13,704,027	14,507,927	14,412,470	4,777,662	33.1%
BUSINESS LICENSE TAX	1,036,158	1,046,114	965,000	309,054	32.0%
ROCK EXTRACTION TAX	263,968	221,819	240,000	79,427	33.1%
TRANSIENT OCCUPANCY TAX	168,824	177,885	155,530	52,262	33.6%
REAL PROPERTY TRANSFER TAX	438,952	403,644	345,000	155,409	45.0%
DISABILITY ACCESS FEE-CASP CERT	15,413	19,187	10,000	5,424	54.2%
FRANCHISE TAX	1,227,857	1,246,233	1,230,000	177,750	14.5%
LICENSES & PERMITS	2,260,214	2,325,489	2,639,190	1,969,596	74.6%
OTHER GOVERNMENTS	414,401	100,321	60,570	23,861	39.4%
CHARGES FOR SERVICE	2,683,377	2,896,393	2,304,411	1,299,133	56.4%
FINES & FORFEITURES	727,072	1,274,347	748,220	413,516	55.3%
USE OF MONEY & PROP	483,799	2,059,622	876,840	1,123,247	128.1%
OTHER REVENUE	2,383,669	3,146,462	2,083,800	1,196,175	57.4%
GRANTS	-	-	-	-	0.0%
Total General Fund Revenues	\$40,634,277	\$47,597,183	\$42,985,941	\$16,831,970	39.2%

City of Upland
General Fund Expenditures by Department
For the Month Ended December 31, 2019

Department Name	Annual Budget	YTD Expend	YTD Encumb	Available Budget	Percent Utilized
TRANSFERS OUT	\$1,112,800	\$-	\$-	\$1,112,800	0.0%
GENERAL GOVERNMENT	3,757,090	1,596,509	52,210	2,108,371	43.9%
ADMINISTRATIVE SERVICES	5,522,405	1,902,201	1,418,750	2,201,455	60.1%
DEVELOPMENT SERVICES	1,752,729	756,255	270,285	726,189	58.6%
POLICE	22,658,840	9,940,762	647,711	12,070,367	46.7%
FIRE	133,678	155,735	37,881	(59,938)	144.8%
COMMUNITY SERVICES	1,814,302	875,490	168,037	770,775	57.5%
PUBLIC WORKS	6,824,904	2,689,280	1,252,311	2,883,314	57.8%
General Fund	\$43,576,748	\$17,916,231	\$3,847,183	\$21,813,333	49.9%

City of Upland
Statement of Revenues & Expenditures by Fund
For the Month Ended December 31, 2019

			% of Year
			50%
Fund No. - Fund Title	Budgeted Revenues	YTD Revenues	% Realized
101 - GENERAL FUND	\$42,985,941	\$16,831,970	39.2%
201 - HOUSING FUND	4,165,000	1,325,491	31.8%
203 - PUB SAFETY AUGMENTATION	1,002,140	434,987	43.4%
204 - GAS TAX	3,336,710	1,450,665	43.5%
205 - MEASURE I	1,366,800	591,888	43.3%
208 - HOME	231,000	105,837	45.8%
209 - CDBG	638,560	72,904	11.4%
210 - PBIA	55,500	28,740	51.8%
211 - AIR QUALITY POLLUTION REDUCT	260,000	25,041	9.6%
214 - HOMELAND SECURITY GRANTS-PD	22,940	-	0.0%
215 - PROP 30	1,900	(305)	-16.0%
216 - COPS ALLOCATION-PD	123,000	100,103	81.4%
217 - OTHER GRANTS	887	32,816	3699.7%
218 - OFFICE OF TRAFFIC SAFETY	220,770	33,271	15.1%
219 - JAG GRANTS- PD	-	-	0.0%
220 - ASSET FORFEITURE-FED DOJ	-	(1,040)	0.0%
221 - HOMELAND SECURITY GRANTS-FIRE	-	-	0.0%
222 - CALHOME	54,000	(826)	-1.5%
223 - ASSET FORFEITURE-FED TREASURY	-	(19)	0.0%
224 - ASSET FORFEITURE-STATE	-	14,332	0.0%
225 - BSCC BUDGET ACT	-	(165)	0.0%
420 - GENERAL DEVELOPMENT	434,300	564,829	130.1%
421 - PARK ACQUISITION & DEVELOPMENT	1,651,000	1,435,957	87.0%
422 - STORM DRAIN DEVELOPMENT	820,960	768,001	93.5%
423 - STREET & TRAFFIC FACILITY DEV	738,000	374,597	50.8%
424 - CFD- CAPITAL OUTLAY	-	-	0.0%
425 - GENERAL CAPITAL PROJECTS	1,112,800	-	0.0%
426 - STREET& ALLEY REPAIRS-BURRTEC	216,000	67,868	31.4%
427 - ERG EFFIC CAPITAL IMPROVED PRO	-	916	0.0%
640 - WATER UTILITY	29,353,500	15,659,985	53.3%
641 - SOLID WASTE UTILITY	13,717,240	6,135,874	44.7%
645 - SEWER UTILITY	10,232,280	5,439,764	53.2%
750 - FIRE ANNEXATION WORKER'S COMP	-	(940)	0.0%
751 - SELF-FUNDED LIABILITY	4,177,530	2,090,370	50.0%
752 - FLEET MANAGEMENT	1,163,420	534,427	45.9%
753 - INFORMATION SYSTEMS	1,724,560	830,181	48.1%
754 - BUILDING MAINT & OPERATIONS	1,078,670	537,091	49.8%
805 - SUCCESSOR AGENCY	3,366,250	577,637	17.2%
Grand Total	\$124,251,658	\$56,062,247	45.1%

			% of Year
			50%
Fund No. - Fund Title	Budgeted Expenditures	YTD Expenditures	% Expended
101 - GENERAL FUND	\$43,576,748	\$17,916,231	49.9%
201 - HOUSING FUND	4,128,240	911,508	31.3%
203 - PUB SAFETY AUGMENTATION	1,002,140	331,518	33.1%
204 - GAS TAX	8,357,707	763,253	23.6%
205 - MEASURE I	6,073,872	201,840	4.1%
206 - ISTE A	-	-	0.0%
208 - HOME	205,000	-	0.0%
209 - CDBG	1,025,714	134,663	25.9%
210 - PBIA	204,201	25,869	35.9%
211 - AIR QUALITY POLLUTION REDUCT	355,210	226,823	63.9%
214 - HOMELAND SECURITY GRANTS-PD	22,940	-	0.0%
215 - PROP 30	140,000	-	0.0%
216 - COPS ALLOCATION-PD	744,331	-	6.4%
217 - OTHER GRANTS	887	3,875	436.8%
218 - OFFICE OF TRAFFIC SAFETY	220,770	90,826	41.1%
219 - JAG GRANTS- PD	-	-	0.0%
220 - ASSET FORFEITURE-FED DOJ	-	-	0.0%
221 - HOMELAND SECURITY GRANTS-FIRE	-	-	0.0%
222 - CALHOME	210,000	-	0.0%
224 - ASSET FORFEITURE-STATE	-	1,000	0.0%
420 - GENERAL DEVELOPMENT	54,850	134	1.4%
421 - PARK ACQUISITION & DEVELOPMENT	171,012	17,613	10.3%
422 - STORM DRAIN DEVELOPMENT	588,150	4,990	1.5%
423 - STREET & TRAFFIC FACILITY DEV	1,629,522	-	0.0%
424 - CFD- CAPITAL OUTLAY	-	-	0.0%
425 - GENERAL CAPITAL PROJECTS	1,474,306	161,481	18.7%
426 - STREET& ALLEY REPAIRS-BURRTEC	745,388	1,745	14.9%
427 - ERG EFFIC CAPITAL IMPROVED PRO	376,977	-	0.0%
640 - WATER UTILITY	41,468,723	9,400,907	43.6%
641 - SOLID WASTE UTILITY	13,397,530	4,375,429	91.3%
645 - SEWER UTILITY	12,725,450	3,759,355	64.9%
750 - FIRE ANNEXATION WORKER'S COMP	-	-	0.0%
751 - SELF-FUNDED LIABILITY	4,177,530	3,176,157	78.0%
752 - FLEET MANAGEMENT	1,814,965	600,077	53.4%
753 - INFORMATION SYSTEMS	1,923,805	795,639	59.3%
754 - BUILDING MAINT & OPERATIONS	1,296,015	400,633	52.6%
805 - SUCCESSOR AGENCY	3,323,870	571,760	17.2%
Grand Total	\$151,435,853	\$43,873,325	47.5%